



TENNESSEE DEPARTMENT OF REVENUE
WHOLESALE ALCOHOLIC BEVERAGE RETURN

**ALC
102**

Filing Period Beginning:		Account No.	SSN OR FEIN
Ending:		Due Date	<p>Returns must be postmarked by the due date to avoid the assessment of penalty and interest. Returns must be filed even if no sales were made or any tax due.</p> <p>Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 10 and mail to:</p> <p>Tennessee Department of Revenue Andrew Jackson State Office Bldg. 500 Deaderick Street Nashville, TN 37242</p>
<p>REMINDERS</p> <ol style="list-style-type: none"> Please read instructions on reverse side before preparing this return. Transfer the amounts reported in Schedules A and B to the appropriate lines in Columns 1 and 2 on front of return. Attach any printout and/or documentation as required by instructions on reverse side. Sign and date return in the signature box below. 			
			<p>IF AN AMENDED RETURN CHECK HERE <input type="checkbox"/></p>

CARRY LITERS TO FOUR DECIMAL PLACES

WRITE NUMBERS LIKE THIS

1	2	3	4	5	6	7	8	9	0
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 ROUND TO NEAREST DOLLAR

DISTILLED SPIRITS

WINE

1. Total Liter disposition (Transfer from Sch. A, Line 5) ..	_____	_____											
2. Exemptions-Liters (transfer from Sch. B, Line 8)	_____	_____											
3. Adjusted gross sales (subtract Line 2 from Line 1)	_____	_____											
4. Tax rate	_____	_____											
5. Tax liability (multiply Line 3 by Line 4 tax rate)	_____	_____											
6. Total Tax Due (add line 5, columns 1 and 2)	_____	_____											
7. Credit (enter outstanding credit amount from Department of Revenue notice(s)	_____	_____											
8. Penalty - if filed late, see instructions on reverse side	_____	_____											
9. Interest - if filed late, see instructions on reverse side; current interest rate per annum is %	_____	_____											
10. Total Remittance Amount (Add lines 6, 8, and 9, less Line 7 if applicable)	_____	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00</td> </tr> </table>											00
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FOR
OFFICE
USE ONLY

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I declare this is a true, complete, and accurate return to the best of my knowledge.	
SIGN HERE <input type="checkbox"/>	<p>Signature of taxpayer</p> <p>Date</p>
SIGN HERE <input type="checkbox"/>	<p>If preparer other than taxpayer</p> <p>Date</p>

EFT

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

Chattanooga (423) 634-6266 Suite 350 State Office Building 540 McCallie Avenue	Jackson (731) 423-5747 Room 405 B Lowell Thomas Building 225 Martin Luther King Blvd.	Johnson City (423) 854-5321 204 High Point Drive	Knoxville (865) 594-6100 Room 606 State Office Building 531 Henry Street	Memphis (901) 213-1400 1350 Appling Road	Nashville (615) 253-0600 3rd Floor Andrew Jackson Building 500 Deaderick Street
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Tennessee residents can also call our statewide toll free number at 1-800-342-1003.
Out-of-state callers must dial (615) 253-0600.

INSTRUCTIONS

General: There is levied upon on the sale or gift of wine a tax per liter and on spirits a tax per liter, and a proportional rate per liter or container of more or less than one liter.

Due Date: The return along with the appropriate tax payment is due to be filed on or before the 15th day of the month following the period covered.

**Taxpayer/
Tax Preparer's
Signature:** You must sign and date your return. Paid preparers (accountants, attorneys etc.) must also sign the return.

**Penalty and
Interest:** If filed late, penalty is computed at 5% of the tax (Line 6 minus Line 7 credit) for each 30 day period or portion thereof that the return is late. Total penalty is not to exceed 25% with a minimum of \$15.00 regardless of tax due. If filed late, compute interest at the current rate on the tax (Line 6 minus Line 7 credit) from the due date to the date of payment.

Filing: Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 10 of the return and mail with the return to: Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, Tennessee 37242. Payment of the tax by Electronic Funds Transfer (EFT) does not relieve you of filing a timely tax return.

**Amended
Return:** If this is an amended return, please indicate "Filing Period" and check the appropriate box on the front of this form.

SCHEDULE A

Merchandise Inventory: Compute and transfer amounts on Line 5 to Line 1 on front of return.

	COLUMN ONE DISTILLED SPIRITS	COLUMN TWO WINE
1. Number of liters on hand beginning of month	_____	_____
2. Total liters purchased (attach printout)	_____	_____
3. Number of liters available (add Lines 1 & 2)	_____	_____
4. Liters on hand at end of month	_____	_____
5. Total liter disposition (subtract Line 4 from Line 3)	_____	_____

NOTE: Printouts for purchases and for exemptions, Schedule B, Lines 1 through 3, must be attached along with any other documentation for exemptions, Schedule B, Lines 4 through 7.

SCHEDULE B

Exemptions-Liters: Compute and transfer amounts on Line 8 to Line 2 on front of return.

	COLUMN ONE DISTILLED SPIRITS	COLUMN TWO WINE
1. Sales to other wholesalers	_____	_____
2. Returns to Distillers, Suppliers or Exports	_____	_____
3. Returns from retailers	_____	_____
4. Damaged or deteriorated merchandise	_____	_____
5. Sales for sacramental purposes	_____	_____
6. Sales to military installations	_____	_____
7. Accountable losses by fire or otherwise	_____	_____
8. Total exemptions (add Lines 1 through 7)	_____	_____